

the end of the comment period and specify the basis for their request.

All communications concerning these proceedings should identify the appropriate docket number (e.g., Waiver Petition Docket Number H-98-6) and must be submitted in triplicate to the Docket Clerk, Office of Chief Counsel, FRA, Nassif Building, 400 Seventh Street, S.W., Mail Stop 10, Washington, D.C. 20590. Communications received within 45 days of the date of this notice will be considered by FRA before final action is taken. Comments received after that date will be considered as far as practicable. All written communications concerning these proceedings are available for examination during regular business hours (9:00 a.m.—5:00 p.m.) at FRA's temporary docket room located at 1120 Vermont Avenue, N.W., Room 7051, Washington, D.C. 20005.

Issued in Washington, D.C. on August 24, 1998.

**Grady C. Cothen, Jr.,**

*Deputy Associate Administrator for Safety Standards and Program Development.*

[FR Doc. 98-23376 Filed 8-28-98; 8:45 am]

BILLING CODE 4910-06-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 33648]

#### Norfolk Southern Railway Company; Merger Exemption; Norfolk and Western Railway Company

Norfolk Southern Railway Company (NSR),<sup>1</sup> has filed a notice of exemption to merge Norfolk and Western Railway Company (NWR)<sup>2</sup> into NSR.

The transaction is expected to be consummated on or shortly after September 1, 1998. The transaction will simplify NSR's corporate structure and eliminate costs associated with separate accounting, tax, bookkeeping and reporting functions.

Because the parties are members of the same corporate family, and the merger will not result in adverse changes in service levels, significant operational changes, or a change in the competitive balance with carriers operating outside the corporate family, the transaction qualifies for the class exemption at 49 CFR 1180.2(d)(3).

As a condition to the use of this exemption, any employees adversely affected by the transaction will be

<sup>1</sup> NSR is a Class I rail carrier, which is controlled through stock ownership by Norfolk Southern Corporation, a noncarrier holding company.

<sup>2</sup> NW is Class I rail carrier, and is a wholly owned direct subsidiary of NSR. Once NW is merged into NSR, its separate corporate existence will cease.

protected by the conditions set forth in *New York Dock Ry.—Control—Brooklyn Eastern Dist.*, 360 I.C.C. 60, 84-90 (1979).

If the notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33648, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on James A. Squires, Three Commercial Place, Norfolk, VA 23510-9241.

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

Decided: August 24, 1998.

By the Board, David M. Konschnik, Director, Office of Proceedings.

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 98-23351 Filed 8-28-98; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

August 21, 1998.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Pub. L. 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, N.W., Washington, DC 20220.

*Dates:* Written comments should be received on or before September 30, 1998 to be assured of consideration.

#### Financial Management Service (FMS)

*OMB Number:* 1510-0034.

*Form Number:* POD 315.

*Type of Review:* Extension.

*Title:* Depositor's Application to Withdraw Postal Savings.

*Description:* This form is prepared by the applicant for payment of a Postal Savings Account. This form is used to identify the depositor and ensure that

payment is made to the proper person. POD Form 315 was formerly used by the Post Office Department for processing payments, when payments of accounts were their responsibility.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 700.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 350 hours.

*Clearance Officer:* Jacqueline R. Perry (301) 344-8577, Financial Management Service, 3361-L 75th Avenue, Landover, MD 20785.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 98-23342 Filed 8-28-98; 8:45 am]

BILLING CODE 4810-35-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

August 21, 1998.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, N.W., Washington, DC 20220.

*Dates:* Written comments should be received on or before September 30, 1998 to be assured of consideration.

#### Bureau of Alcohol, Tobacco and Firearms (BATF)

*OMB Number:* 1512-0391.

*Recordkeeping Requirement Number:* ATF REC 5210/10.

*Type of Review:* Extension.

*Title:* Tobacco—Record of Disposition of More than 60,000 Cigarettes in a Single Transaction.

*Description:* Records must be maintained by tobacco products manufacturers and cigarette distributors showing details of large cigarette transactions. The records are also used to trace the movement of contraband

cigarettes and helps curtail the illicit traffic in cigarettes between states.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 9,500.

*Estimated Burden Hours Per Recordkeeper:* 120 hours.

*Frequency of Response:* On occasion.

*Estimated Total Recordkeeping Burden:* 1,140,000 hours.

*Clearance Officer:* Robert N. Hogarth (202) 927-8930, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, N.W., Washington, DC 20226.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.* [FR Doc. 98-23343 Filed 8-28-98; 8:45 am]

BILLING CODE 4810-31-P

**DEPARTMENT OF THE TREASURY**

**Submission to OMB for Review; Comment Request**

August 18, 1998.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the

Paperwork Reduction Act of 1995, Pub. L. 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed.

Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

*Dates:* Written comments should be received on or before September 30, 1998 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0062.

*Form Number:* IRS Form 3903.

*Type of Review:* Revision.

*Title:* Moving Expenses.

*Description:* Internal Revenue Code (IRC) section 217 requires itemization of various allowable moving expenses. Form 3903 is filed with Form 1040 by individuals claiming employment related moves. The data is used to help verify that the expenses are deductible and that the deduction is computed correctly.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 678,678.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—33 minutes.

Learning about the law or the form—9 minutes.

Preparing the form—13 minutes.

Copying, assembling, and sending the form to the IRS—14 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 773,693 hours.

*OMB Number:* 1545-0087.

*Form Number:* IRS Forms 1040-ES/V(OCR), 1040-ES(NR) and 1040-ES(Español).

*Type of Review:* Revision.

*Title:* Estimated Tax for Individuals (U.S. Citizens and Residents) (1040-ES/V(OCR)); U.S. Estimated Tax for Nonresident Alien Individuals (1040-ES(NR)); and Contribuciones Federales Estimadas Del Trabajo Por Cuenta Propia Y Sobre El Empleo De Empleados Domesticos—Puerto Rico (1040-ES(Español)).

*Description:* Form 1040-ES is used by individuals (including self-employed) to make estimated tax payments if their estimated tax due is \$500 or more. IRS uses the data to credit taxpayers' accounts and to determine if estimated tax has been properly computed and timely paid.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 14,563,250.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing the form/worksheet/voucher	Copying, assembling, and sending the form to the IRS
1040-ES/V (OCR) .....	1 hr., 19 min .....	17 min .....	49 min .....	10 min.
1040-ES (NR) .....	40 min .....	12 min .....	59 min .....	10 min.
1040-ES (Español) .....	7 min .....	7 min .....	35 min .....	10 min.

*Frequency of Response:* Quarterly.  
*Estimated Total Reporting/Recordkeeping Burden:* 105,621,392 hours.

*OMB Number:* 1545-0162.

*Form Number:* IRS Form 4136.

*Type of Review:* Revision.

*Title:* Credit for Federal Tax Paid on Fuels.

*Description:* Internal Revenue Code section 34 allows a credit for Federal excise tax for certain fuel uses. This form is used to figure the amount of the income tax credit. The data is used to verify the validity of the claim for the type of nontaxable or exempt use.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms.

*Estimated Number of Respondents/Recordkeepers:* 619,851.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—22 hr., 14 min. Learning about the law or the form—18 min.

Preparing and sending the form to the IRS—41 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 3,668,255 hours.

*OMB Number:* 1545-0458.

*Form Number:* IRS Form 4852.

*Type of Review:* Revision.

*Title:* Substitute for Form W-2, Wage and Tax Statement or Form 1099R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's Insurance Contracts, Etc.

*Description:* In the absence of a Form W-2 or 1099R from the employer or payer, Form 4852 is used by the taxpayer to estimate gross wages, pensions, annuities, retirement or IRA payments received as well as income or FICA tax withheld during the year. It is attached to the return for processing.

*Respondents:* Individuals or households, Business or other for-profit, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 1,500,000.

*Estimated Burden Hours Per Respondent:* 18 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 450,000 hours.

*OMB Number:* 1545-1007.